

CIGARETTE MINIMUM PRICING

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 11-14-14

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.5% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Lorillard with 2.5% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 235.70	Kent, True
Dist's price/crt. delivered	64.67	
Dist's price/crt.-cash & carry	63.72	
Retailer's minimum price/crt.	69.85	
Retailer's minimum price/pack	6.99	

Mfg's price/M cig's	\$ 226.20	Newport and
Dist's price/crt. delivered	62.72	Menthol packs
Dist's price/crt.-cash & carry	61.79	
Retailer's minimum price/crt.	67.73	
Retailer's minimum price/pack	6.78	

Mfg's price/M cig's	\$ 226.20	Newport
Dist's price/crt. delivered	47.52	non-menthol <u>box</u>
Dist's price/crt.-cash & carry	46.81	with \$14.40 per
Retailer's minimum price/crt.	51.32	carton off invoice
Retailer's minimum price/pack	5.14	promotion

Lorillard cont.

Mfg's price/M cig's	\$ 158.70	Old Gold
Dist's price/crt. delivered	48.82	
Dist's price/crt.-cash & carry	48.10	
Retailer's minimum price/crt.	52.73	
Retailer's minimum price/pack	5.28	

Mfg's price/M cig's	\$ 142.95	Maverick
Dist's price/crt. delivered	45.58	
Dist's price/crt.-cash & carry	44.91	
Retailer's minimum price/crt.	49.23	
Retailer's minimum price/pack	4.93	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 11-13-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed various discounts**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

RJ REYNOLDS TOBACCO

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 270.00	More;Now;Eclipse;
Dist's price/crt. delivered	72.18	Carlton; Camel non-filter
Dist's price/crt.-cash & carry	71.11	Pall Mall full price
Retailer's minimum price/crt.	77.95	Tareyton;Vantage
Retailer's minimum price/pack	7.80	Lucky Strike; Capri

Mfg's price/M cig's	\$ 204.70	Kamel Red;
Dist's price/crt. delivered	58.51	Salem; Kool;
Dist's price/crt.-cash & carry	57.64	Camel; Winston
Retailer's minimum price/crt.	63.19	
Retailer's minimum price/pack	6.32	

Mfg's price/M cig's	\$ 184.70	Doral;
Dist's price/crt. delivered	54.37	Pall Mall Filtered
Dist's price/crt.-cash & carry	53.57	
Retailer's minimum price/crt.	58.72	
Retailer's minimum price/pack	5.88	

Mfg's price/M cig's	\$ 201.70	GPC
Dist's price/crt. delivered	58.05	
Dist's price/crt.-cash & carry	57.19	
Retailer's minimum price/crt.	62.69	
Retailer's minimum price/pack	6.27	

RJ REYNOLDS TOBACCO cont.

Mfg's price/M cig's	\$ 172.20	Monarch; Misty
Dist's price/crt. delivered	51.94	
Dist's price/crt.-cash & carry	51.17	
Retailer's minimum price/crt.	56.10	
Retailer's minimum price/pack	5.61	
Mfg's price/M cig's	\$ 257.50	State Express 555
Dist's price/crt. delivered	69.59	Dunhill
Dist's price/crt.-cash & carry	68.56	
Retailer's minimum price/crt.	75.16	
Retailer's minimum price/pack	7.51	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 11-16-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS 2.00% Discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$257.50	Benson & Hedges
Dist's price/crt. delivered	69.43	Merit, Players
Dist's price/crt.-cash & carry	68.41	Saratoga,
Retailer's minimum price/crt.	74.99	Lark, Chesterfield
Retailer's minimum price/pack	7.50	Commander

Mfg's price/M cig's	\$234.65	
Dist's price/crt. delivered	64.70	Cambridge
Dist's price/crt.-cash & carry	63.75	Dave's
Retailer's minimum price/crt.	69.88	
Retailer's minimum price/pack	6.99	

Mfg's price/M cig's	\$223.20	Virginia Slims
Dist's price/crt. delivered	62.34	
Dist's price/crt.-cash & carry	61.41	
Retailer's minimum price/crt.	67.32	
Retailer's minimum price/pack	6.74	

Cont. on next page

Philip Morris 2.0% discount cont.

Mfg's price/M cig's	\$221.20	Parliament
Dist's price/crt. delivered	61.92	
Dist's price/crt.-cash & carry	61.01	
Retailer's minimum price/crt.	66.87	
Retailer's minimum price/pack	6.69	

Mfg's price/M cig's	\$289.25	English Ovals
Dist's price/crt. delivered	76.00	Benson & Hedges Pr Pk
Dist's price/crt.-cash & carry	74.88	
Retailer's minimum price/crt.	82.08	
Retailer's minimum price/pack	8.21	

Mfg's price/M cig's	\$201.70	Basic
Dist's price/crt. delivered	57.89	
Dist's price/crt.-cash & carry	57.03	
Retailer's minimum price/crt.	62.52	
Retailer's minimum price/pack	6.26	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 11-16-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS WITH \$.20 OFF INVOICE AFTER DISCOUNT

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 205.70
Dist's price/crt. delivered	58.50
Dist's price/crt.-cash & carry	57.64
Retailer's minimum price/crt.	63.18 Marlboro
Retailer's minimum price/pack	6.32

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 11-16-2014

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PHILIP MORRIS WITH \$0.80 OFF INVOICE AFTER DISCOUNT

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 188.70
Dist's price/crt. delivered	54.35
Dist's price/crt.-cash & carry	53.55
Retailer's minimum price/crt.	58.70 L & M
Retailer's minimum price/pack	5.87

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 11-14-2014

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Commonwealth Brand-2.00% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 142.50	Sonoma; Malibu
Dist's price/crt. delivered	45.64	
Dist's price/crt.-cash & carry	44.96	
Retailer's minimum price/crt.	49.29	
Retailer's minimum price/pack	4.93	

Mfg's price/M cig's	\$ 157.25	USA Gold
Dist's price/crt. delivered	48.69	
Dist's price/crt.-cash & carry	47.97	
Retailer's minimum price/crt.	52.59	
Retailer's minimum price/pack	5.26	

Mfg's price/M cig's	\$ 112.25	Montclair
Dist's price/crt. delivered	39.38	
Dist's price/crt.-cash & carry	38.80	
Retailer's minimum price/crt.	42.53	
Retailer's minimum price/pack	4.26	

Mfg's price/M cig's	\$ 123.20	Rave; Fortuna
Dist's price/crt. delivered	41.65	
Dist's price/crt.-cash & carry	41.03	
Retailer's minimum price/crt.	44.98	
Retailer's minimum price/pack	4.50	

Commonwealth - 2% cont.

Mfg's price/M cig's	\$ 100.75	Smoker Friendly
Dist's price/crt. delivered	37.00	
Dist's price/crt.-cash & carry	36.45	
Retailer's minimum price/crt.	39.96	
Retailer's minimum price/pack	4.00	
Mfg's price/M cig's	\$ 178.65	Davidoff Premium
Dist's price/crt. delivered	53.12	
Dist's price/crt.-cash & carry	52.33	
Retailer's minimum price/crt.	57.37	
Retailer's minimum price/pack	5.74	
Mfg's price/M cig's	\$ 250.00	Davidoff Black & White
Dist's price/crt. delivered	67.88	
Dist's price/crt.-cash & carry	66.88	
Retailer's minimum price/crt.	73.31	
Retailer's minimum price/pack	7.34	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 11-17-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.25% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Liggett - 2.25% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 162.20	Liggett
Dist's price/crt. delivered	49.63	
Dist's price/crt.-cash & carry	48.90	
Retailer's minimum price/crt.	53.60	
Retailer's minimum price/pack	5.36	

Mfg's price/M cig's	\$ 174.45	Eve
Dist's price/crt. delivered	52.16	
Dist's price/crt.-cash & carry	51.39	
Retailer's minimum price/crt.	56.33	
Retailer's minimum price/pack	5.64	

Mfg's price/M cig's	\$ 129.75	Pyramid
Dist's price/crt. delivered	42.93	
Dist's price/crt.-cash & carry	42.30	
Retailer's minimum price/crt.	46.37	
Retailer's minimum price/pack	4.64	

Liggett - 2.25% cont.

Mfg's price/M cig's	\$ 147.45	GrandPrix
Dist's price/crt. delivered	46.58	
Dist's price/crt.-cash & carry	45.90	
Retailer's minimum price/crt.	50.31	
Retailer's minimum price/pack	5.04	

Mfg's price/M cig's	\$ 108.75	Eagle 20's
Dist's price/crt. delivered	38.60	
Dist's price/crt.-cash & carry	38.03	
Retailer's minimum price/crt.	41.69	
Retailer's minimum price/pack	4.17	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 11-13-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

American Spirit - Sante Fe Natural Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 223.70	Regular Additive free
Dist's price/crt. delivered	63.38	100% organic
Dist's price/crt.-cash & carry	62.45	
Retailer's minimum price/crt.	68.45	
Retailer's minimum price/pack	6.85	

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 06-01-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Farmer's Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 117.75	Kentucky's Best
Dist's price/crt. delivered	41.02	
Dist's price/crt.-cash & carry	40.41	
Retailer's minimum price/crt.	44.30	
Retailer's minimum price/pack	4.43	

Mfg's price/M cig's	\$ 111.00	Baron American Blend
Dist's price/crt. delivered	39.59	
Dist's price/crt.-cash & carry	39.01	
Retailer's minimum price/crt.	42.76	
Retailer's minimum price/pack	4.28	

Mfg's price/M cig's	\$ 111.00	VB Made in the USA
Dist's price/crt. delivered	39.59	
Dist's price/crt.-cash & carry	39.01	
Retailer's minimum price/crt.	42.76	
Retailer's minimum price/pack	4.28	

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 07-18-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

DTC - Dosal Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 101.50
Dist's price/crt. delivered	37.58
Dist's price/crt.-cash & carry	37.03
Retailer's minimum price/crt.	40.59
Retailer's minimum price/pack	4.06

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 05-23-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

JT International USA Inc

200 cigarettes/carton, 20 cigarettes/pack, 10 packs/carton

Mfg's price/M cig's	\$ 151.95	Wave
Dist's price/crt. delivered	48.24	
Dist's price/crt.-cash & carry	47.52	
Retailer's minimum price/crt.	52.09	
Retailer's minimum price/pack	5.21	
Mfg's price/M cig's	\$ 212.50	Export A
Dist's price/crt. delivered	61.02	
Dist's price/crt.-cash & carry	60.12	
Retailer's minimum price/crt.	65.90	
Retailer's minimum price/pack	6.59	
Mfg's price/M cig's	\$ 124.50	Wings
Dist's price/crt. delivered	42.44	
Dist's price/crt.-cash & carry	41.81	
Retailer's minimum price/crt.	45.83	
Retailer's minimum price/pack	4.59	

200 cigarettes/carton, 25 cigarettes/pack, 8 packs/carton

Mfg's price/M cig's	\$ 185.00	Export A
Dist's price/crt. delivered	53.65	
Dist's price/crt.-cash & carry	52.86	
Retailer's minimum price/crt.	57.94	
Retailer's minimum price/pack	7.25	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 03-20-2009

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

King-Maker Marketing Inc

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 92.40	Hi Val
Dist's price/crt. delivered	35.27	
Dist's price/crt.-cash & carry	34.75	
Retailer's minimum price/crt.	38.09	
Retailer's minimum price/pack	3.81	

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: **03-20-2009**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

King Maker Marketing Inc - Checkers Cigarettes

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 92.45
Dist's price/crt. delivered	35.28
Dist's price/crt.-cash & carry	34.76
Retailer's minimum price/crt.	38.11
Retailer's minimum price/pack	3.82

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: **12/13/2013**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Premier Manufacturing Inc

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 110.00	Wildhorse,
Dist's price/crt. delivered	39.38	1 st Class
Dist's price/crt.-cash & carry	38.80	Shield
Retailer's minimum price/crt.	42.53	
Retailer's minimum price/pack	4.26	

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: **10-16-2014**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

KT & G Corp - Timeless Time cigarettes

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 91.50
Dist's price/crt. delivered	35.47
Dist's price/crt.-cash & carry	34.95
Retailer's minimum price/crt.	38.31
Retailer's minimum price/pack	3.84

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: **9-26-2012**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Cheyenne International

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 104.95 - Cheyenne
Dist's price/crt. delivered	37.87
Dist's price/crt.-cash & carry	37.31
Retailer's minimum price/crt.	40.90
Retailer's minimum price/pack	4.09

Mfg's price/M cig's	\$ 102.10 - Decade
Dist's price/crt. delivered	37.28
Dist's price/crt.-cash & carry	36.73
Retailer's minimum price/crt.	40.26
Retailer's minimum price/pack	4.03

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

CIGARETTE MINIMUM PRICING

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 05-16-2014

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.5% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Nat Sherman

Nat Sherman Cubes (100 cigs per carton, 20 cigs per pack)

Mfg's price/M cig's	\$ 278.00-	Black & Gold, Fantasia,
Dist's price/crt. delivered	36.84	Cigarettos, Hint Menthol,
Dist's price/crt.-cash & carry	36.29	Havana Ovals, MCD, Classic,
Retailer's minimum price/crt.	39.79	Naturals Queens size
Retailer's minimum price/pack	7.96	

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 203.00-	Natural King size
Dist's price/crt. delivered	58.16	
Dist's price/crt.-cash & carry	57.30	
Retailer's minimum price/crt.	62.81	
Retailer's minimum price/pack	6.29	

Mfg's price/M cig's	\$ 166.50-	New York Cut
Dist's price/crt. delivered	50.60	
Dist's price/crt.-cash & carry	49.86	
Retailer's minimum price/crt.	54.65	
Retailer's minimum price/pack	5.47	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.